

EXHIBIT B

Summary of time and fees recorded from

February 6, 2009- May 31, 2009

Summary of Time Recorded From February 6, 2009 - May 31, 2009
For Services Provided to the Lehman Examiner

Matter Number	Matter Description	Hours	Fees	Discounted Fees
100	Analysis of Risk Management	697.3	\$354,156.00	\$318,740.40
200	Asset Valuation	380.0	\$243,594.00	\$219,234.60
300	Bank and Other Third-Party Transactions	723.9	\$554,729.25	\$499,256.33
400	Barclays Transactions	298.3	\$229,642.75	\$206,678.48
500	Case Administration	463.5	\$252,815.75	\$227,534.18
600	Commercial and Residential Real Estate Analysis	1,427.9	\$740,794.25	\$666,714.83
700	Compensation	229.3	\$117,551.00	\$105,795.90
800	Cross-Team Communications, Planning and Coordination	699.8	\$489,456.75	\$440,511.08
900	Data and Document Management and Analysis	1,719.1	\$996,138.25	\$896,524.43
1000	Governance and Fiduciary Duty Issues	2,107.7	\$1,282,426.50	\$1,154,183.85
1100	Intercompany Transfers	842.2	\$592,213.25	\$532,991.93
1200	Liquidity, Credit, other Financial Analysis	2,568.8	\$1,439,581.00	\$1,295,622.90
1300	Non-Working Travel Time	500.6	\$308,576.00	\$277,718.40
1400	Project Infrastructure	539.8	\$326,527.00	\$293,874.30
1500	Solvency and Capital Adequacy	2,621.5	\$1,555,400.00	\$1,399,860.00
1600	Systems Analysis	1,316.0	\$870,782.75	\$783,704.48
1700	Witness Interviews	399.8	\$283,090.50	\$254,781.45
Total For All Matters		17,535.2	\$10,637,475.00	\$9,573,727.50
Less: 50% of Non-Working Travel				(\$138,859.20)
Duff & Phelps' Adjusted Fees				\$9,434,868.30
Blended Hourly Rate				\$538.05